

DOMESTIC CORPORATIONS TO ATTACH FEDERAL RETURN TO IOWA CORPORATION INCOME TAX RETURN

Prior Law

Foreign corporations, or corporations which are incorporated outside Iowa, are required to include their federal corporation income tax return with the filing of their Iowa corporation income tax return. Domestic corporations, or corporations incorporated in Iowa, were not required to attach a copy of the federal corporation income tax return to their Iowa corporation income tax return.

New Provisions

Domestic corporations are now required to attach a copy of their federal corporation income tax return to their Iowa corporation income tax return. This amendment codifies the Department's existing practice.

Section Amended

Section 13 of 2012 Iowa Acts Senate File 2328 amends section 422.36, subsection 4, Code 2011.

Effective Date

July 1, 2012, for tax years beginning on or after that date.